

Mail Stop 3561

January 14, 2009

Madam Sun Keqing
Chief Executive Officer
Basset Enterprises, Inc.
3102-3105 Time Square Plaza, Yitian Road, Futian District
Shenzhen, China

**Re: Basset Enterprises, Inc.
Form 10-KSB for Fiscal Year Ended
December 31, 2007
Filed March 13, 2008
File No. 000-51355**

Dear Madam Sun Keqing:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services